

LAWS OF OHIO.
PUBLISHED BY AUTHORITY.

GROCERIES.

No. 306] AN ACT.
For the Assessment and Taxation of all Property in this State, and for levying Taxes thereon according to its true value—
etc.

2d. They shall deduct from the aggregate valuation of the real property of every county, which they shall believe to be valued above its true value in money, such per centum, in each case, as will reduce the same to its true value in money. 3d. If they shall believe that right and Justice require the valuation of the real property of any town or towns in any county, or of the real property of such county not in towns, to be raised, or to be reduced, without raising or reducing the other real property of such county, or without raising or reducing it in the same ratio, they may, in every such case, add to or take from the valuation of any one or more of such towns, or of any part of any town, and so proportionately of their total valuation of each town or county, as will bring the same to its true value in money. 4th. They shall not reduce the aggregate value of all the real property of the state, so returned by the county auditors, more than ten millions of dollars. 5th. Said board shall keep a full record of their proceedings and decisions.

BUREAU OF STATE AUDITORS.

Sec. 43. When the state board of equalization of real property receives the several counties' audit of state shall transmit to each county auditor, a statement of the percentage to be added to, or deducted from, the valuation of the real property of his county, specifying the per centum added to, or deducted from the valuation of the real property of each of the towns, and of the real property of each town, except as to those towns, in every town, in case an equal per centum shall not have been added to, or deducted from each; and the county auditor shall forthwith proceed to add to or deduct from each tax or lot of real property in his county, the required per centum on the valuation thereof as it stands, after the same have been equalized, in the county board of equalization, or, deducting, in each case, any fractional sum of less than fifty cents, so that the value of any separate tract or lot shall contain no fraction of a dollar. The audit of state shall, on or before the fifteenth day of July annually, give notices to each county auditor, of the rates per centum required by the state board of equalization, for the assessment of the principal and interests of the public debt for the support of common schools, for defraying the expenses of the state, and for such other purposes as shall be prescribed by law, whether rates or per centum shall be levied by the county auditor on the taxable property of each county on the duplicates and shall be entered in one column, and denominated state school.

ANNUAL COUNTY BOARD OF EQUALIZATION.

Sec. 44. There shall be an annual county board for the equalization of real and personal property, and monies, and credits, in each county, exclusive of the city of Cincinnati, to be composed of the county commissioners and county auditor, who shall meet for that purpose at the auditor's office in each county on the first Wednesday after the third Monday of October. Said board shall have the power to hear complaints, and to equilibrate the valuation of all real and personal property, and credits, within the county, and shall be governed by the rules prescribed in the fifty-third section of that act for the government of county boards for the equalization of real property; provided, that before the annual meeting of the county board of equalization, the auditor of the county, before whom the several county boards have been equalized, or deducted, in each case, any fractional sum of less than fifty cents, so that the value of any separate tract or lot shall contain no fraction of a dollar. The audit of state shall, on or before the fifteenth day of July annually, give notices to each county auditor, of the rates per centum required by the state board of equalization, for the assessment of the principal and interests of the public debt for the support of common schools, for defraying the expenses of the state, and for such other purposes as shall be prescribed by law, whether rates or per centum shall be levied by the county auditor on the taxable property of each county on the duplicates and shall be entered in one column, and denominated state school.

THE CIGAR TRADE.

The best being always found on hand at all times, from all parts of the world, and at the lowest prices. I desire that these writers to purchase should call and examine my stock before buying elsewhere.

W. H. KELHOLTZ.

RIDGEWOOD, NEW YORK.

AT WHOLESALE AND RETAIL.

W. H. KELHOLTZ,

REPECTFULLY informs the public that he has re-

opened his establishment late the month of June, where he will always be ready to wait on his friends and customers and as many new ones as may occur him.

He has a large stock of all kinds of tobacco and their cheaper can be purchased in any other part of the West.

He is a native of New York, and has been a

member of the tobacco trade for over twenty years.

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